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From:

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To: Cc:

Subject: RE:

PCS automatically updates to the parent's address. Since the partners have two separate parents for the same year, and two separate consolidated parent returns, NBAPs and FPAA's should be issued to both, as well as directly to the subs. Ultimately, there may also be two separate assessments: one for the first consolidated parent and one for the second consolidated parent for the partnership items allocated to each separate period.